

T-2177

**OFFICE OF THE SPECIAL TRUSTEE  
OFFICE OF TRUST FUNDS MANAGEMENT  
OPERATIONS**

**BOOK I**

2005

AIRB 75-04-1111  
Box 23 "Report on"

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# TASKS TO ACCOMPLISH TRUST FUNDS MANAGEMENT PROCESSES

## SECTION I

### PROCESS - ACCOUNT MANAGEMENT

#### Activity: Set Up New Account (IIM, Tribal, PL, JA, or Other)

##### Tasks/Steps:

- Receive Account Establishment worksheet (New Account)
- Review Worksheet using CheckList for Completeness
- Return to Initiator if incomplete
- Input into System
- Verify data entered with management reports
- File

#### Activity: Account Maintenance on Established Accounts

##### Tasks/Steps:

- Receive or initiate account change
- Review Worksheet using CheckList for Completeness
- Return to Initiator if incomplete
- Input into System
- Verify data entered with management reports
- File

#### Activity: Account Inquiry (IIM, Tribal)

##### Tasks/Steps:

- Receive Request for information and log in
- Routine request (Account Holder)
- Inquiry requiring research, i.e., Social Services, Per Capita, etc.
- Review Desk Office Procedures/determine if information can be released to requester (FOIA)
- Respond to requester

#### Activity: Stop Payment Request

##### Tasks/Steps:

- Receive request to initiate SF 1184 and log in
- Prepare SF 1184
- Send to OTFM for review
- OTFM sends to Treasury
- Treasury responds to OTFM
- OTFM responds to Area/Agency
- Area/Agency responds to Account Holder
- Process claim if filed\*

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- If check is not cashed, money is returned by Treasury to OTFM
  - OTFM posts to Agency check cancellation account
  - Agency J.V. transfer from special deposits account to account holder
- \*Unusual circumstances adjustments are made on a case-by-case basis

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## ***SECTION IV***

### **PROCESS - INVEST**

#### **Activity - Consult Tribes**

##### **Tasks/Steps:**

- Build history file (synopsis) on the Tribal Accounts
- Set up meeting with Tribal Leadership
- Provide assistance, information, options
- Receive Tribal Objectives/Plans/Cash flow needs
- Determine who has authority to provide Investment Instructions for the Tribe to OTFM

#### **Activity - Determine Invest Objectives for each account**

##### **Tasks/Steps:**

- Develop investment plan
- Select/Purchase Securities
- Post
- Disseminate confirmation
- File

#### **Activity - Monitor Investments**

##### **Tasks/Steps:**

- Review reports (daily, monthly) etc.
- Request monthly investment instructions for overnighter and upcoming maturities, new awards and appropriations
- Review Budget Plan and planned draws
- Consult with Customer Service and Investments (Coordinate!)
- Determine if activities are within plan objectives and what, if any, adjustments are necessary
- Document monitoring activities
- Distribute and file

#### **Activity - Securities Redemption**

##### **Tasks/Steps:**

- Determine Exact Cash Need
- Review current investment positions
- Select securities to sell
- Obtain Tribal Resolution to sell
- Acknowledge possible/actual loss
- Request to sell securities
- Execute sell transactions
- Post
- Distribute/File

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**Activity - Determine Monthly Interest Factors**

**Tasks/Steps:**

- Oil & Gas, Daily, Monthly IIM
- Review interest earnings from IIM investment pool
- Calculate interest factor
- Issue interest factor memo
- Reconcile Interest Distribution
- Process Overnighter Transactions
- Process/Clear Investment Transactions

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## ***SECTION V***

### **PROCESS - DISBURSE**

#### **Activity - Oil & Gas Checks**

##### **Tasks/Steps:**

- Prepare Daily Disbursement Record
- Distribute and File
- Reconcile

#### **Activity - IIM Automatic Checks and Checks requests**

##### **Tasks/Steps:**

- Obtain permanent Authorization on file (BIA 5-4249) (Automatic)
- Receive one-time or programmed (Budget) distribution request (check request)  
BIA 5-4247, 5-4248
- Review for Completeness
- Correct if necessary
- Post
- Checks Printed at Day-End processing
- Reconcile Check Register
- File

#### **Activity - Per Capita**

##### **Tasks/Steps:**

- Reconcile all trust accounts that per-capitas are to be disbursed from
- Review roll certification documents for proper signatures
- Review enrollment list to assure all IIM accounts are established
- Divide total dollars available for disbursement by number of enrolled members
- Determine dollar amounts to transfer to IIM account
- Coordinate payment date with tribe/agency/area/OTFM/RDO
- Prepare memo for forwarding to OTFM/Tribal Trust with breakdown of funds between those disbursed from RDO (San Francisco) and ISSDA
- Print computer generated SF-1166's for authorization of payment by ISSDA and forward to OTFM/Tribal Trust
- Prepare and execute BF-4285 transferring funds from tribal trust accounts to IIM accounts
- Provide follow-up calls to OTFM/OSC to verify RDO payment
- Process all returned per-capita payments from Treasury by preparing BF-4285 and posting to individuals account (once determined)

#### **Activity - Tribal Draws**

##### **Tasks/Steps:**

- Receive approved budget for Judgment funds

- Receive SF 1034 and tribal resolution
- Review for completeness, (available funds and correct accounting data and correct bank information)
- Approve and fax to OTFM
- OTFM receives fax and obtains Customer Service approval (If over \$1M, obtains Director's approval)
- Review information and confirm w/Area Trust Accountants
- Enter the information into Electronic C. S.
- Certifying officer certifies payment
- Transfer to San Francisco Treasury
- OTFM receives confirmation from Treasury and verifies transaction complete
- If transaction rejects, repeat entire process or correct
- Post
- Distribute and file

#### **Activity - ISSDA Check Processing**

##### **Tasks/Steps:**

- Checks are Printed
- Verify Checks with Check Register
- Process thru Check Signer/ Insert
- Run through Postage Meter
- Verify count of Checks w/verification List
- Prepare D D R
- Fax DDR to OTFM
- Mail DDR and "Void" Checks to OTFM
- Mail Checks
- Prepare worksheets and reconcile OTSR
- Update check inventory
- File Check registers and DDR

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## ***SECTION VI***

### **PROCESS - REPORT/AUDIT**

#### **Activity: Account Holders Statements**

##### **Tasks/Steps:**

##### **IIM**

- Prepare File Sample of Quarterly IIM Statement
- Run Sample and Review
- Approve or Reject
- Print all Statements, insert and mail
- Answer Account Holder inquiries
- Receive returned mail
- Correct management codes/addresses
- File or store statements sent to Superintendent

##### **OMNI**

- Reconcile and balance statements
- Correct any errors
- Print Statements, insert and mail
- Send two (2) copies to A.T.A's Printer
- File one copy; send one copy to Agency

#### **Activity: Reporting of Form(s) 1099-INT**

##### **Tasks/Steps:**

- Update any Reporting format changes
- Initiate a Test Run
- Review Test Run of Sample data
- Initiate a Final Data and Reporting Run
- Review Final Data Run - Accuracy/Completeness
- Certify Accuracy and Completeness and send to OTFM
- Initiate Forms Printing and Mailing by Anadarko
- Initiate Mag Tape runs for 1099s run
- Mag Tape Compilations
- Initiate Reporting of Mag Tapes to IRS

#### **Activity: Treasury Reports**

##### **Tasks/Steps:**

- Set up Classification Spreadsheets for all reportable activities
- Classify Reportable Activities
- Summarize/Compile/Prepare Treasury Reports
- File Compiled reports electronically
- Compile and File Year-end Closing Statement (TFS-2108)

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**Activity: Government Reports**

**Tasks/Steps:**

- Compile list of Government Reports to be filed (*See Donna*)

**Activity: Financial Statements**

**Tasks/Steps:**

- Contract for independent audit under CFO Act
- Auditor conducts audit at Central Office/Area/Agency
- OTFM/Area provides required support
- Finalize Statements and Deliver

**Activity: Daily IRMS Report**

**Tasks/Steps:**

- Reports generated in **Day-End** process
- Reports Printed
- Review/Reconcile Reports for accuracy
- Make corrections if needed
- File

**Activity: Monthly IRMS Report**

**Tasks/Steps:**

- Reports generated in **Month-End** process
- Reports printed
- Review/Reconcile Reports for accuracy
- Approve start of new month process
- File

**Activity: Respond to Special Requests/Projects**

**Tasks/Steps:**

- Receive Request/Project
- Determine resources needed to accomplish
- Produce Special report, i.e., "Detailed History of Judgment Account;" "IIM Historical;" etc.
- Provide report to requester
- File

**Activity: Respond to Requests for Audit Confirmations**

**Tasks/Steps:**

- Receive request for audit information
- Research
- Complete form, "Audit Confirmation"
- Mail to Auditor/Requestor
- File

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**Activity: Reconcile New I, Y & 2 Interest Clearing Accounts - IRMS**

**Tasks/Steps:**

- Review T1 and JV transactions for correctness
- Print balance of I, Y & 2 Accounts Daily
- Print Activity Daily
- Schedule outstanding (Unfunded/overfunded) transactions daily
- Schedule of unfunded amounts by account holder

**Activity: Management Statistical Reports (Performance)**

**Tasks/Steps:**

- Create files on A17 of appropriate information
- Download files to PC
- Translate files to database files
- Re-sort data to obtain desired stat
- Use data to create report
- Remove files from mainframe, keep PC files

**Activity - Create and Maintain Field Review Audit Standards Manual**

**Tasks/Steps:**

- Review current standards
- Select manual to edit for BFR Manual
- Edit Manual
- Data Input by Clerk
- Review Draft
- Correct Draft
- Submit Partial draft to Policy & Procedures Branch for review
- Modify Chapter 27, the Audit Guide

**Activity - Develop and Maintain a Technical Library**

**Tasks/Steps:**

- Research Library needs
- Order new regulations
- Transport regulations to field level
- Keep track of current regulations

**Activity - Audit**

**Tasks/Steps:**

- Develop auditable entity database
- Develop annual audit plan
- Determine functional area audit coverage
- Develop and perform audit survey
- Develop audit survey report
- Plan site visits

- Perform on-site audits
- Produce audit report
- Issue audit findings
- Followup on corrective actions

#### **Activity - Overdraft/Loss Claims**

##### **Tasks/Steps:**

- Create Loss files
- Research old records
- Receive monthly overdraft/loss report from OTFM
- Review and correct overdraft/loss report
- Transmit report to OTFM
- Update Loss database
- Calculate interest
- Prepare budget Loss Report
- Prepare Loss Report and Submittal Memorandum

#### **Activity - Special Projects OCCS - Congressional/Other requests**

##### **Tasks/Steps:**

- Receive research request
- Call appropriate people for information
- Discuss problem with OTFM functional personnel
- Prepare response
- Prepare final draft
- Make appropriate revisions

#### **Activity: Custodial Reports**

##### **Tasks/Steps:**

- Perform monthly custodial reconciliation
- Prepare custodial report
- Distribute/File